

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)	Chapter 11
)	
Squirrels Research Labs LLC, <i>et al.</i> ¹)	Case No. 21- 61491
)	
Debtors.)	(<i>Jointly Administered</i>)
)	
)	Judge Tiiara N.A. Patton
)	

**OBJECTION TO MOTION FOR RECONSIDERATION OF PAUL BILLINGER TO
THE ORDER APPROVING ALLOCATION OF PROCEEDS OF COMPROMISE AND
SETTLEMENT BETWEEN DEBTORS AND CINCINNATI INSURANCE COMPANY
(DOC. 359) [DOCKET No. 360]**

Squirrels Research Labs LLC (“SQRL”) and The Midwest Data Company LLC (“MWDC”, collectively with SQRL, the “Debtors”), by and through undersigned counsel, hereby submit this objection (the “Objection”) to the Motion for Reconsideration of Paul Billinger to the Order Approving Allocation of Proceeds of Compromise and Settlement Between Debtors and Cincinnati Insurance Company (Doc. 359) [Docket No. 360] (the “Motion for Reconsideration”). In support of their Objection, Debtors respectfully state the following:

1. On July 24, 2024, the Court entered its Order Approving Allocation of Proceeds of Compromise and Settlement Between Debtors and Cincinnati Insurance Company (the “Order”) denying Paul Billinger’s objections, docket nos. 349, 354, approving the allocation of proceeds as set forth in the Motion of Squirrels Research Labs LLC and The Midwest Data Company LLC for Entry of an Order Approving Compromise and Settlement with Cincinnati Insurance Company (the “Compromise Motion”), docket no. 323, and authorizing Debtors to

¹ The “Debtors” in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and The Midwest Data Company LLC (1213), case no. 21-61492.

distribute the proceeds of the settlement as set forth in the Compromise Motion, as well as with the terms of its Order.

2. On July 26, 2024, Billinger filed his Motion for Reconsideration, without citation to authority or a basis in the Bankruptcy Code or the Federal Rules of Bankruptcy Procedure for the reconsideration of this Court's Order, requesting the Court withdraw its Order.

3. Presumably Mr. Billinger is seeking relief under rule 59 of the Federal Rules of Civil Procedure, made applicable here by Federal Rule of Bankruptcy Procedure 9023. Relief under Rule 59 is reserved for extraordinary circumstances not present in this case. In determining whether to grant such extraordinary relief, courts must consider the "interest of protecting the finality of judgments and the expeditious termination of litigation." *Leisure Caviar, LLC v. United States Fish & Wildlife Serv.*, 616 F.3d 612, 615-616 (6th Cir. 2010). In this Circuit, courts may only alter a judgment under Rule 59 based on (1) a clear error of law; (2) newly discovered evidence; (3) an intervening change in controlling law; or (4) a need to prevent manifest injustice." *Nolfi v. Ohio Kentucky Oil Corp.*, 675 F.3d 538, 551-52 (6th Cir. 2012). A Rule 59(e) motion is not properly used as a vehicle to re-hash old arguments or to advance positions that could have been argued earlier but were not. *Sault Ste. Marie Tribe of Chippewa Indians v. Engler*, 146 F.3d 367, 374 (6th Cir. 1998).

4. Billinger fails to state a ground for relief under any of the four categories noted above, and instead addresses points previously raised in the Debtors' Second Reply in Support of Motion of Squirrels Research Labs LLC and The Midwest Data Company LLC for Entry of an Order Approving Compromise and Settlement with Cincinnati Insurance Company, Docket no. 338, and the Debtors' Supplemental Brief in Support of Allocation of Insurance Proceeds, Docket no. 347, and addressed fully, completely, and correctly by the Court in its Order. There is

no basis for granting the Motion for Reconsideration, and the Debtors respectfully request the Court deny the Motion for Reconsideration.

WHEREFORE, SQRL respectfully requests this Court deny the Motion for Reconsideration and grant such other and further relief as the Court deems appropriate.

Dated: August 14, 2024

Respectfully submitted,

/s/ Julie K. Zurn

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CERTIFICATE OF SERVICE

I hereby certify that on August 14, 2024, a true and correct copy of the **OBJECTION TO MOTION FOR RECONSIDERATION OF PAUL BILLINGER TO THE ORDER APPROVING ALLOCATION OF PROCEEDS OF COMPROMISE AND SETTLEMENT BETWEEN DEBTORS AND CINCINNATI INSURANCE COMPANY (DOC. 359) [DOCKET No. 360]** was served via the court's Electronic Case Filing System on these entities and individuals who are listed on the court's Electronic Mail Notice List:

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